Docket No.: MR2863-137

RATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe that I am an original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled. Portable Digital Audio/Video Davice

is sough	t on the invention entitled. I of tab	ie Digital Audio, video Device		
the spec	ification of which (check one)			
()	is attached hereto.			
(X)	was filed on 1 December 200	23as Application Serial No. 10/724	,177	
	and with amendments through	·		
	state that I have reviewed and und ns, as amended by the amendment	derstand the contents of the above-ider referred to above (if any).	ntified specification, including	
	wledge the duty to disclose informace with Title 37, Code of Federal	mation which is material to the exan Regulations, Section 1.56.	nination of this application in	
foreign a	application listed below and have a	ander Title 35, United States Code, also identified below any foreign apple of the application on which priority is a	ication for patent or inventor's	
EARL		ON(S), IF ANY, FILED WITHIN THIS APPLICATION	12 MONTHS PRIOR TO	
Prior Fo	reign Application:			
Country		Filing Date	Priority Claimed	
Taiwan.	R.O.C. 91219435	Dec. 02, 2002	Yes/ No	
ALL		IF ANY, FILED MORE THAN 1 THIS APPLICATION	2 MONTHS PRIOR TO	
Country	Appl. No.	Status	Status	
		Patented/Pending/Abandoned		
this appl	ication and transact all business in	ed inventor, I hereby appoint the follothe Patent and Trademark Office con 26,049; DAVID I. KLEIN, ESQ., I	nected therewith:	

ESQ., Reg. 40,262

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DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further, that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of inventor	Wen Hung Lien (Family Name: Lien)	
Inventor's signature	Wen Muny Lien	
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